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# Proposed programme budget for the biennium 2018-2019*

## Part IX
## Internal oversight

## Section 30
## Internal oversight

**(Programme 26 of the biennial programme for the period 2018-2019)****

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* A summary of the approved programme budget will be issued as A/72/6/Add.1.

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# Overview

Table 30.1 **Financial resources**
(United States dollars)

| | |
|---|---|
| Appropriation for 2016-2017 | 40 148 400 |
| Technical adjustments (removal of non-recurrent requirements and biennial provision of posts) | 231 600 |
| Other changes | (453 100) |
| Total resource change | (221 500) |
| Proposal of the Secretary-General for 2018-2019[a] | 39 926 900 |

[a] At 2016-2017 revised rates.

Table 30.2 **Post resources**

| | *Number* | *Level* |
|---|---|---|
| *Regular budget* | | |
| Approved for the biennium 2016-2017 | 116 | 1 USG, 1 ASG, 3 D-2, 3 D-1, 13 P-5, 28 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 22 GS (OL), 1 LL |
| Abolishment | (2) | 2 GS (OL) from subprogramme 1 |
| Proposed for the biennium 2018-2019 | 114 | 1 USG, 1 ASG, 3 D-2, 3 D-1, 13 P-5, 28 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL |

## Overall orientation

30.1 The overall purpose of the programme is to enhance transparency and accountability and contribute to a high level of efficiency, effectiveness and goal fulfilment in the Organization. The Office of Internal Oversight Services exercises operational independence under the authority of the Secretary-General in the conduct of its duties, in accordance with Article 97 of the Charter of the United Nations. The Office has the authority to initiate, carry out and report on any action to fulfil its responsibilities with regard to its oversight functions. The Office assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through monitoring, internal audit, inspection, evaluation and investigation.

30.2 The mandate for the programme is derived from General Assembly resolutions 48/218 B, 54/244, 59/272, 64/263 and 69/253, the Financial Regulations and Rules of the United Nations (ST/SGB/2013/4) and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2016/6). The Office coordinates closely with the United Nations Board of Auditors, the Joint Inspection Unit and the Independent Audit Advisory Committee in order to ensure effective and efficient oversight in the Organization.

30.3 The Office strives to achieve accountability and transparency by supporting the Organization as it endeavours to establish an effective and transparent system of accountability and to enhance its capacity to identify, assess and mitigate the risks.

*Note*: The following abbreviations are used in tables and charts: ASG, Assistant Secretary-General; GS, General Service; LL, Local level; OL, Other level; PL, Principal level; RB, regular budget; USG, Under-Secretary-General; XB, extrabudgetary.

30.4 To that end, the Office will: (a) propose measures to assist the Organization in establishing an internal control framework, including a risk management capacity; (b) provide independent information and assessments to assist effective decision-making; and (c) provide independent reviews of the effectiveness of the Organization. This will be accomplished through the issuance of timely, high-quality reports on inspections, evaluations, internal audits and investigations, fully in accordance with applicable international standards and with the mandates of the Office as approved by the General Assembly.

30.5 The Office assists the Organization in achieving better results by determining the factors affecting the efficient and effective implementation of programmes in accordance with, inter alia, internationally agreed sustainable development goals, including those contained in the 2030 Agenda for Sustainable Development and in the outcomes of the major United Nations conferences and international agreements since 1992. The Office also undertakes measures to support gender mainstreaming, including oversight of the United Nations gender mainstreaming efforts.

## Overview of resources

30.6 The overall resources proposed for the biennium 2018-2019 for this section amount to $39,926,900 before recosting, reflecting a net decrease of $221,500 (or 0.6 per cent) compared with the appropriation for 2016-2017. The resource changes result from two factors, namely: (a) technical adjustments relating to the removal of non-recurrent requirements and the biennial provision of new posts established in 2016-2017; and (b) other resource changes. The proposed resource level provides for the full, efficient and effective implementation of mandates.

30.7 The distribution of resources is reflected in tables 30.3 to 30.5.

Table 30.3 **Financial resources by component**
(Thousands of United States dollars)

(1) *Regular budget*

| | | | *Resource changes* | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *2014-2015 expenditure* | *2016-2017 appropriation* | *Technical adjustment (non-recurrent, biennial provision of posts)* | *New and expanded mandates* | *Within and or across section(s)* | *Other* | *Total* | *Percentage* | *Total before recosting* | *Recosting* | *2018-2019 estimate* |
| A. Executive direction and management | 3 157.7 | 2 988.6 | (40.4) | – | (45.4) | – | (85.8) | (2.9) | 2 902.8 | 82.4 | 2 985.2 |
| B. Programme of work | | | | | | | | | | | |
| 1. Internal audit | 15 711.4 | 16 793.1 | – | – | (74.7) | (324.8) | (399.5) | (2.4) | 16 393.6 | 474.7 | 16 868.3 |
| 2. Inspection and evaluation | 8 151.5 | 7 654.9 | – | – | (23.5) | (28.3) | (51.8) | (0.7) | 7 603.1 | 242.5 | 7 845.6 |
| 3. Investigations | 10 192.1 | 10 199.7 | 272.0 | – | (128.2) | – | 143.8 | 1.4 | 10 343.5 | 316.7 | 10 660.2 |
| **Subtotal, B** | **34 055.0** | **34 647.7** | **272.0** | **–** | **(226.4)** | **(353.1)** | **(307.5)** | **(0.9)** | **34 340.2** | **1 033.9** | **35 374.1** |
| C. Programme support | 2 567.0 | 2 512.1 | – | – | 271.8 | (100.0) | 171.8 | 6.8 | 2 683.9 | 73.1 | 2 757.0 |
| **Subtotal, 1** | **39 779.6** | **40 148.4** | **231.6** | **–** | **–** | **(453.1)** | **(221.5)** | **(0.6)** | **39 926.9** | **1 189.4** | **41 116.3** |

(2) *Other assessed*

| | *2014-2015 expenditure* | *2016-2017 estimate* | *2018-2019 estimate* |
|---|---|---|---|
| A. Executive direction and management | – | – | – |
| B. Programme of work | | | |
| 1. Internal audit | 36 161.0 | 37 172.9 | 35 155.4 |
| 2. Inspection and evaluation | 1 968.4 | 2 353.0 | 3 044.1 |
| 3. Investigations | 15 969.1 | 19 221.6 | 18 951.8 |
| **Subtotal, B** | **54 098.5** | **58 747.5** | **57 151.3** |
| C. Programme support | 1 727.2 | 1 728.5 | 2 381.7 |
| **Subtotal, 2** | **55 825.7** | **60 476.0** | **59 533.0** |

(3) *Extrabudgetary*

| | *2014-2015 expenditure* | *2016-2017 estimate* | *2018-2019 estimate* |
|---|---|---|---|
| A. Executive direction and management | 6.3 | – | – |
| B. Programme of work | | | |
| 1. Internal audit | 15 851.9 | 17 484.4 | 17 747.6 |
| 2. Inspection and evaluation | – | – | – |
| 3. Investigations | 1 337.2 | 44.1 | – |
| **Subtotal, B** | **17 189.1** | **17 528.5** | **17 747.6** |
| C. Programme support | – | – | – |
| **Subtotal, 3** | **17 195.4** | **17 528.5** | **17 747.6** |
| **Total** | **112 800.7** | **118 152.9** | **118 396.9** |

Table 30.4 **Post resources**

| | | | *Temporary* | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | *Established regular budget* | | *Regular budget* | | *Other assessed*[a] | | *Extrabudgetary*[b] | | *Total* | |
| *Category* | *2016-2017* | *2018-2019* | *2016-2017* | *2018-2019* | *2016-2017* | *2018-2019* | *2016-2017* | *2018-2019* | *2016-2017* | *2018-2019* |
| **Professional and higher** | | | | | | | | | | |
| USG | 1 | 1 | – | – | – | – | – | – | 1 | 1 |
| ASG | 1 | 1 | – | – | – | – | – | – | 1 | 1 |
| D-2 | 3 | 3 | – | – | – | – | – | – | 3 | 3 |
| D-1 | 3 | 3 | – | – | 2 | 2 | – | – | 5 | 5 |
| P-5 | 13 | 13 | – | – | 18 | 16 | 2 | 2 | 33 | 31 |
| P-4/3 | 50 | 50 | – | – | 69 | 69 | 7 | 7 | 126 | 126 |
| P-2/1 | 14 | 14 | – | – | – | – | 1 | 1 | 15 | 15 |
| **Subtotal** | **85** | **85** | **–** | **–** | **89** | **87** | **10** | **10** | **184** | **182** |

| | Established regular budget | | Temporary: Regular budget | | Temporary: Other assessed[a] | | Temporary: Extrabudgetary[b] | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| Category | 2016-2017 | 2018-2019 | 2016-2017 | 2018-2019 | 2016-2017 | 2018-2019 | 2016-2017 | 2018-2019 | 2016-2017 | 2018-2019 |
| **General Service** | | | | | | | | | | |
| Principal level | 8 | 8 | – | – | 2 | 2 | 1 | 1 | 11 | 11 |
| Other level | 22 | 20 | – | – | 9 | 9 | 4 | 4 | 35 | 33 |
| **Subtotal** | **30** | **28** | **–** | **–** | **11** | **11** | **5** | **5** | **46** | **44** |
| **Other** | | | | | | | | | | |
| Local level | 1 | 1 | – | – | 6 | 5 | 1 | 1 | 8 | 7 |
| Field Service | – | – | – | – | 15 | 13 | – | – | 15 | 13 |
| **Subtotal** | **1** | **1** | **–** | **–** | **21** | **18** | **1** | **1** | **23** | **20** |
| **Total** | **116** | **114** | **–** | **–** | **121** | **116** | **16** | **16** | **253** | **246** |

[a] Includes 116 posts for other assessed oversight activities as follows: 2 posts for the International Residual Mechanism for Criminal Tribunals (1 P-4 and 1 P-3); and 114 posts for the support account for peacekeeping activities (2 D-1, 16 P-5, 42 P-4, 25 P-3, 2 General Service (Principal level), 9 General Service (Other level), 5 Local level and 13 Field Service).

[b] Includes 16 posts for extrabudgetary oversight activities as follows: 2 posts for the United Nations Environment Programme (1 P-4 and 1 Local level); 2 posts for the United Nations Human Settlements Programme (1 P-3 and 1 General Service (Principal level)); 1 post for the Office of the United Nations High Commissioner for Human Rights (1 P-4); and 1 post for the International Trade Centre (1 P-2); and 10 posts for programme support for other extrabudgetary substantive activities (2 P-5, 2 P-4, 2 P-3 and 4 General Service (Other level)).

Table 30.5 **Distribution of resources by component**

(Percentage)

| | Regular budget | Other assessed | Extrabudgetary |
|---|---|---|---|
| A. Executive direction and management | 7.3 | – | – |
| B. Programme of work | | | |
| 1. Internal audit | 41.1 | 59.1 | 100.0 |
| 2. Inspection and evaluation | 19.0 | 5.1 | – |
| 3. Investigations | 25.9 | 31.8 | – |
| **Subtotal, B** | **86.0** | **96.0** | **100.0** |
| C. Programme support | 6.7 | 4.0 | – |
| **Total** | **100.0** | **100.0** | **100.0** |

## Technical adjustments

30.8 Resource changes reflect the net effect of: (a) the removal of non-recurrent requirements totalling $40,400 relating to the one-time provision of contractual services for training on the use of the new Audit Management and Recommendation Tracking System of the Office that was implemented in 2016; and (b) an increase of $272,000 due to the biennial provision of resources for two new P-4 posts that were established in 2016-2017 under subprogramme 3.

**Changes within and/or across section(s)**

30.9 Resource changes reflect: (a) the redeployment of the provision for other staff costs and general temporary assistance from executive direction and management and the programme of work to programme support (the provision is also reduced owing to efficiencies described in paragraph 30.10); and (b) the redeployment of the provision for general operating expenses and communications services from programme support to executive direction and management and the programme of work.

**Other changes**

30.10 Resource changes reflect a reduction of $453,100, made possible through efficiencies that the Office plans to bring about in the biennium 2018-2019. The proposed reduction is a result of the efforts of the Office to apply the anticipated Umoja efficiencies presented in the eighth progress report of the Secretary-General on the enterprise resource planning project (A/71/390) to individual day-to-day operations. The Umoja efficiencies set out in the eighth progress report were based on the Organization's experience with the system, anticipated future changes, including future roll-outs, a global review of end-to-end processes, the retirement of legacy systems and improvements to business process and planning capabilities. Efficiencies were expressed, inter alia, as the dollar value of a full-time equivalent, where applicable. Further information on the approach is provided in the foreword and introduction of the proposed programme budget for the biennium 2018-2019. Other efficiencies result from the Office's continued efforts to consolidate and reorganize administrative functions.

30.11 For the Office of Internal Oversight Services, these efficiencies translate into post and non-post reductions amounting to $453,100 under subprogramme 1, Internal audit ($324,800), subprogramme 2, Inspection and evaluation ($28,300) and programme support ($100,000).

**Other assessed and extrabudgetary resources**

30.12 The projected level of other assessed resources amounts to $59,533,000, representing 50.3 per cent of the overall resource requirements. The resources would cover internal oversight activities related to the support of peacekeeping operations (support account) and the International Residual Mechanism for Criminal Tribunals. The projected level represents a decrease of approximately $943,000 over the biennium 2016-2017, arising mainly from the planned closure of the United Nations Operation in Côte d'Ivoire (UNOCI) and the United Nations Mission in Liberia (UNMIL) and the corresponding reduction in the number of posts.

30.13 The projected level of extrabudgetary resources amounts to $17,747,600, representing 15.0 per cent of the overall resource requirements. The resources would cover internal oversight activities related to the United Nations Joint Staff Pension Fund, the United Nations Environment Programme (UNEP), the United Nations Human Settlements Programme (UN-Habitat), the Office of the United Nations High Commissioner for Human Rights (OHCHR) and the International Trade Centre (ITC) and programme support for other extrabudgetary substantive activities. The projected level represents an increase of approximately $219,100 over the biennium 2016-2017, arising mainly from increased requirements for internal oversight activities related to the Joint Staff Pension Fund.

## Other information

30.14 Under the framework of system-wide coherence, the Office coordinates regularly with other United Nations oversight entities, including the Board of Auditors and the Joint Inspection Unit, to ensure that gaps and duplication in oversight work are minimized. In addition to sharing workplans, the Office holds regular meetings with the Board of Auditors and ad hoc meetings with the Joint Inspection Unit to discuss progress and issues of mutual interest. A tripartite meeting between the three entities is held annually to address oversight and coordination issues. The Internal Audit Division contributes actively to the work of the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions. The Inspection and Evaluation Division continues to play a key role in the United Nations Evaluation Group, with its staff serving on a number of specialized committees and task forces of the Group that promote and strengthen evaluation functions in the United Nations. The Investigations Division has taken a leading role in the United Nations Representatives of Investigative Services. For example, in 2017, the Deputy Director of the Investigations Division is serving as the Deputy Coordinator of the United Nations Representatives of Investigative Services. The Investigations Division, as part of that role, is also driving forward initiatives relating to the standardization of digital forensic investigation processes and products and the work of the task force on the response of the United Nations to sexual exploitation and abuse, using expertise from across the United Nations system to standardize and improve investigations. The Investigations Division continues to collaborate with and provide expert support to counterparts within the international investigations community. For example, during the seventeenth Conference of International Investigators, held in Vienna in September 2016, the Investigations Division contributed to four sessions on investigating executive heads of organizations, on internal staff investigations, on combating fraud and corruption in development projects and on the impact of immunities on investigations.

30.15 Pursuant to General Assembly resolution 58/269, resources totalling approximately $370,700 (regular budget) and $125,300 (other assessed) have been identified within the available capacity under executive direction and management and the programme of work for the conduct of monitoring and evaluation, comprising 28 work-months for the Professional and higher category and 8 work-months for the General Service category. The resources will provide for discretionary and mandatory self-evaluation of the Office's activities, including the review of data input into the Integrated Monitoring and Documentation Information System, assessments of the quality of its reports and periodic reviews of its operations. Such evaluations have resulted in the identification of internal processes that can be improved to ensure effective delivery of the services of the Office and improved accountability to Member States. The reviews have also led to the improvement and enhancement of the overall quality of the reports through strengthened conclusions and recommendations.

30.16 It is proposed to strengthen the Office of the Under-Secretary-General in order to enhance the Office's ability to meet new demands and deliver its vital services in the most effective and efficient way. The Office will be divided into the immediate Office of the Under-Secretary-General, comprising the Under-Secretary-General, the Assistant Secretary-General and two General Service (Other level) staff, and the Strategic Management Support Office, comprising three Professional and one General Service (Principal level) staff. The focus of the change will be to ensure coherent and comprehensive support to the Under-Secretary-General, the Assistant Secretary-General and the Office of Internal Oversight Services with regard to strategic and operational management, as well as to personnel, budgetary and financial resources management.

30.17 As part of its efforts to continue to improve its services in accordance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing, the Internal Audit Division continues to implement its quality assurance and improvement programme and has revised the Internal Audit Manual to include recent changes to the auditing standards and internal procedures in order to obtain higher levels of compliance and effectiveness. Various performance metrics were established to ensure the delivery of its mandate, strategy and goals; to enhance internal control over audit processes; and to measure the outcome and impact of its activities. A new audit management system has been implemented that fully automates the audit process, including the monitoring of recommendations. In the biennium 2018-2019, the Internal Audit Division will increase its focus on the effectiveness, efficiency and economy aspects of operations, programmes and activities and on fraud and mismanagement.

30.18 Since early 2013, the Inspection and Evaluation Division has expanded its evaluation capacity development programme by organizing monthly "brown bag lunches" with high-level speakers from inside and outside the Inspection and Evaluation Division and the United Nations to address topics ranging from evaluation techniques to managerial decision-making useful for evaluators.

30.19 In 2016, the operational activities of the Investigations Division were focused on sexual exploitation and abuse in the Central African Republic. As part of its role in improving the response of the United Nations in the investigation of sexual exploitation and abuse, the Investigations Division, in partnership with the Conduct and Discipline Units of the Department of Peacekeeping Operations and the Department of Field Support and the General Legal Division of the Office of Legal Affairs, developed and delivered training to the members of immediate response teams based in the United Nations Stabilization Mission in Haiti and the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo. The Division also developed and delivered training in the forensic interviewing of children to its staff and the staff of the United Nations Children's Fund and the United Nations Development Programme deploying to Africa to investigate sexual exploitation and abuse.

30.20 The Office has implemented improvements in its divisions in order to help to focus its work and improve accountability for its resources. These include updating operating procedures and manuals, articulating programme impact pathways, setting performance indicators for managing key activities and assessing its own risks using enterprise risk management. In 2016, the Office developed a conceptual framework on integrated planning, which will serve as the overall direction and vision for the development of divisional plans and the subsequent consolidation thereof. The framework is also aimed at improving collaboration among the divisions to enhance the integration of divisional workplans.

## A. Executive direction and management

***Resource requirements (before recosting): $2,902,800***

30.21 The Office of the Under-Secretary-General provides overall strategic planning and monitoring and ensures effective coordination of the workplan for the Office of Internal Oversight Services. The Office of the Under-Secretary-General coordinates the work of the three subprogrammes, undertakes liaison with the Board of Auditors and the Joint Inspection Unit and maintains a close working relationship with the other inspection and oversight services of the operational funds and programmes, as well as with those of the United Nations system. Furthermore, it provides strict quality control for the reports of the Office of Internal Oversight Services to the General

Assembly, oversees resource utilization and serves as the focal point on performance management and for compliance monitoring of recommendations of the Office.

Table 30.6 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

*Objective of the Organization*: To ensure the efficient and effective implementation and management of the Office's programmes, activities and operations in accordance with the relevant legislative mandates, and to facilitate more transparency and accountability

| *Expected accomplishments of the Secretariat* | *Indicators of achievement* | | *Performance measures* | | | |
|---|---|---|---|---|---|---|
| | | | *2018-2019* | *2016-2017* | *2014-2015* | *2012-2013* |
| (a) Increased timeliness of submission of documentation | Increased percentage of pre-session documents submitted in accordance with the required deadline | Target | 100 | 100 | 100 | 100 |
| | | Estimate | | 100 | 100 | 100 |
| | | Actual | | | 100 | 100 |
| (b) Continued cooperation with other oversight bodies in the United Nations | Maintenance of the number of activities carried out in collaboration with other entities [number of meetings] | Target | 11 | 11 | 11 | 11 |
| | | Estimate | | 11 | 11 | 11 |
| | | Actual | | | 11 | 12 |
| (c) Timely recruitment and placement of staff | Reduction in the average number of days a Professional post remains vacant [number of days] | Target | 100 | 150 | 150 | 160 |
| | | Estimate | | 150 | 150 | 160 |
| | | Actual | | | 111 | 165 |
| (d) Efficiencies achieved in travel costs for the Organization | Increased percentage of air tickets purchased at least two weeks before the commencement of travel | Target | 100 | | | |
| | | Estimate | | | | |
| | | Actual | | | | |

## External factors

30.22 The Office is expected to achieve its objectives and expected accomplishments on the assumption that it receives timely feedback from clients and cooperation from external parties.

## Outputs

30.23 The outputs to be delivered during the biennium 2018-2019 are reflected in table 30.7.

Table 30.7 **Categories of outputs and final outputs**

| *Outputs* | *Quantity* |
|---|---|
| **Servicing of intergovernmental and expert bodies and reports thereto (regular budget/other assessed/extrabudgetary)** | |
| *General Assembly* | |
| *Fifth Committee* | |
| Substantive servicing of meetings | |
| 1. Formal meetings and informal consultations | 4 |
| *Independent Audit Advisory Committee* | |
| Substantive servicing of meetings: | |
| 2. Formal meetings | 12 |
| Parliamentary documentation | |
| 3. Report on the activities of the Office of Internal Oversight Services and ad hoc reports on specific activities of the Office | 4 |
| **Administrative support services (regular budget/other assessed)** | |
| Internal oversight services | |
| 4 Assignment workplan submitted to the Independent Audit Advisory Committee and the Board of Auditors | 2 |

30.24 The distribution of resources for executive direction and management is reflected in table 30.8.

Table 30.8 **Resource requirements: executive direction and management**

| | *Resources (thousands of United States dollars)* | | *Posts* | |
|---|---|---|---|---|
| | *2016-2017* | *2018-2019 (before recosting)* | *2016-2017* | *2018-2019* |
| Regular budget | | | | |
| Post | 2 761.0 | 2 761.0 | 8 | 8 |
| Non-post | 227.6 | 141.8 | – | – |
| **Total** | **2 988.6** | **2 902.8** | **8** | **8** |

30.25 The requirement of $2,902,800, reflecting a net decrease of $85,800 compared with the appropriation for 2016-2017, would provide for the financing of eight posts (1 Under-Secretary-General, 1 Assistant Secretary-General, 1 P-5, 1 P-4, 1 P-3, 1 General Service (Principal level) and 2 General Service (Other level)) ($2,761,000) and non-post requirements, including travel of staff, contractual services and general operating expenses ($141,800), to support the implementation of mandates under the programme.

30.26 The net decrease of $85,800 is attributable primarily to: (a) the removal of the non-recurrent provision of contractual services for training on the use of the new Audit Management and Recommendation Tracking System of the Office; and (b) the decrease in other staff costs owing to the redeployment of the provision for general temporary assistance to programme support, partially offset by the increase in general operating expenses owing to the redeployment of the provision for communications services from programme support.

## B. Programme of work

30.27 The distribution of resources by subprogramme is reflected in table 30.9.

Table 30.9 **Resource requirements by subprogramme**

| | *Resources (thousands of United States dollars)* | | *Posts* | |
|---|---|---|---|---|
| | *2016-2017* | *2018-2019 (before recosting)* | *2016-2017* | *2018-2019* |
| A. Regular budget | | | | |
| 1. Internal audit | 16 793.1 | 16 393.6 | 46 | 44 |
| 2. Inspection and evaluation | 7 654.9 | 7 603.1 | 22 | 22 |
| 3. Investigations | 10 199.7 | 10 343.5 | 33 | 33 |
| **Subtotal, A** | **34 647.7** | **34 340.2** | **101** | **99** |
| B. Other assessed | 58 747.5 | 57 151.3 | 117 | 112 |
| C. Extrabudgetary | 17 528.5 | 17 747.6 | 16 | 16 |
| **Total** | **110 923.7** | **109 239.1** | **234** | **227** |

### Subprogramme 1
### Internal audit

***Resource requirements (before recosting): $16,393,600***

30.28 Substantive responsibility for this subprogramme is vested in the Internal Audit Division. The subprogramme will be implemented in accordance with the strategy detailed under subprogramme 1, Internal audit, of programme 26, Internal oversight, of the biennial programme plan for the period 2018-2019 (A/71/6/Rev.1).

Table 30.10 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

*Objective of the Organization*: To improve the Organization's governance, risk management and control processes

| *Expected accomplishments of the Secretariat* | *Indicators of achievement* | *Performance measures* | *2018-2019* | *2016-2017* | *2014-2015* | *2012-2013* |
|---|---|---|---|---|---|---|
| (a) Increased contribution to the decision-making process of Member States and enhanced ability of the Secretariat to take appropriate actions based on internal audits, to strengthen governance, risk management and control processes | (i) Increased number of references in resolutions and use of the Internal Audit Division's reports, including thematic reports, in the decision-making of Member States, including on internal controls, processes and risk management [number of times reports are mentioned] | Target | 22 | 20 | 18 | 15 |
| | | Estimate | | 20 | 18 | 15 |
| | | Actual | | | 21 | 14 |
| | (ii) Increased percentage of programme managers who express satisfaction with the quality and usefulness of the Internal Audit Division's reports | Target | 95 | 95 | 95 | 95 |
| | | Estimate | | 95 | 95 | 95 |
| | | Actual | | | 92 | 95 |

| *Expected accomplishments of the Secretariat* | *Indicators of achievement* | *Performance measures* | *2018-2019* | *2016-2017* | *2014-2015* | *2012-2013* |
|---|---|---|---|---|---|---|
| (b) Improved levels of efficiency and effectiveness in the implementation of mandates and enhanced accountability by programme managers | (i) Increased percentage of audit recommendations accepted by programme managers relating to accountability, efficiency and effectiveness | Target | 100 | 96 | 95 | 95 |
| | | Estimate | | 95 | 95 | 95 |
| | | Actual | | | 100 | 100 |
| | (ii) Increased percentage of audit recommendations implemented by programme managers | Target | 85 | 75 | 70 | 95 |
| | | Estimate | | 75 | 70 | 70 |
| | | Actual | | | 74 | 100 |

## External factors

30.29 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that programme managers lend full support to the conduct of internal audits and accept recommendations.

## Outputs

30.30 The outputs to be delivered during the biennium 2018-2019 are reflected in table 30.11.

Table 30.11 **Categories of outputs and final outputs**

| *Outputs* | *Quantity* |
|---|---|
| **Servicing of intergovernmental and expert bodies, and reports thereto (regular budget/ other assessed/extrabudgetary)** | |
| *General Assembly* | |
| Substantive servicing of meetings | |
| 1. Formal meetings and informal consultations | 12 |
| Parliamentary documentation | |
| 2. Reports on audits of various matters | 2 |
| **Administrative support services (regular budget/other assessed/extrabudgetary)** | |
| Internal oversight services | |
| Audits | |
| 3. Audit reports for programme managers | 300 |
| 4. Update and maintenance of a database on compliance with audit recommendations by departments and offices | 8 |

30.31 The distribution of resources for subprogramme 1 is reflected in table 30.12.

Table 30.12 **Resource requirements: subprogramme 1**

| | *Resources (thousands of United States dollars)* | | *Posts* | |
|---|---|---|---|---|
| | *2016-2017* | *2018-2019 (before recosting)* | *2016-2017* | *2018-2019* |
| Regular budget | | | | |
| Post | 13 879.1 | 13 554.3 | 46 | 44 |
| Non-post | 2 914.0 | 2 839.3 | – | – |
| **Subtotal** | **16 793.1** | **16 393.6** | **46** | **44** |
| Other assessed | 37 172.9 | 35 155.4 | 89 | 81 |
| Extrabudgetary | 17 484.4 | 17 747.6 | 16 | 16 |
| **Total** | **71 450.4** | **69 296.6** | **151** | **141** |

30.32 The requirement of $16,393,600, reflecting a net decrease of $399,500 compared with the appropriation for 2016-2017, would provide for the financing of 44 posts (1 D-2, 2 D-1, 5 P-5, 10 P-4, 10 P-3, 6 P-2, 4 General Service (Principal level) and 6 General Service (Other level)) ($13,554,300) and non-post requirements, including other staff costs, travel of staff and contractual services ($2,839,300), to support the implementation of mandates under the programme.

30.33 The net decrease of $399,500 is attributable primarily to: (a) the abolishment of one team assistant (General Service (Other level)) post and one staff assistant (General Service (Other level)) post as the result of efficiencies that the Office plans to bring about in 2018-2019; and (b) the decrease in other staff costs owing to the redeployment of the provision for general temporary assistance to programme support, partially offset by the increase in general operating expenses owing to the redeployment of the provision for communications services from programme support.

30.34 The subprogramme is supported by projected other assessed resources of $35,155,400 that would provide for 81 posts (62 Professional and higher, 4 General Service, 12 Field Service and 3 Local level) and non-post resources, as well as extrabudgetary resources totalling $17,747,600 that would provide for 16 posts (10 Professional, 5 General Service and 1 Local level) and non-post resources. The resources would support audit activities relating to peacekeeping operations (support account), the International Residual Mechanism for Criminal Tribunals, the United Nations Joint Staff Pension Fund, UNEP, UN-Habitat, OHCHR and ITC and programme support for other extrabudgetary substantive activities. The net decrease of $2,017,500 in other assessed resources is attributable primarily to reduced requirements under the support account for peacekeeping operations owing to the planned closure of UNOCI and UNMIL.

## Subprogramme 2
## Inspection and evaluation

***Resource requirements (before recosting): $7,603,100***

30.35 Substantive responsibility for this subprogramme is vested in the Inspection and Evaluation Division. The subprogramme will be implemented in accordance with the strategy detailed under subprogramme 2, Inspection and evaluation, of programme 26, Internal oversight, of the biennial programme plan for the period 2018-2019 (A/71/6/Rev.1).

Table 30.13 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

*Objective of the Organization*: To strengthen accountability, learning, relevance, efficiency, effectiveness and impact in the implementation of programmes

| *Expected accomplishments of the Secretariat* | *Indicators of achievement* | | *Performance measures* | | | |
|---|---|---|---|---|---|---|
| | | | *2018-2019* | *2016-2017* | *2014-2015* | *2012-2013* |
| (a) Increased contribution to the decision-making processes of Member States and enhanced ability of the Secretariat to take appropriate actions based on inspections and evaluations by the Office of Internal Oversight Services that assess the efficiency and effectiveness of programmes, thematic issues and self-evaluation capacities, the relevance of administrative procedures and the correspondence between the activities and the respective mandates | (i) Increased percentage of programmes and thematic inspections and evaluations that have been used by Member States to inform decision-making on efficiency and effectiveness in the implementation of programmes, the relevance of administrative procedures and the correspondence between the activities and the respective mandates | Target | 70 | 70 | 60 | 50 |
| | | Estimate | | 70 | 60 | 59.2 |
| | | Actual | | | 64 | 52 |
| | (ii) Increased percentage of programme manager respondents who express satisfaction with the quality and usefulness of the reports of the Inspection and Evaluation Division | Target | 60 | | | |
| | | Estimate | | | | |
| | | Actual | | | | |

## External factors

30.36 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that programme managers will lend full support to the conduct of inspections and evaluations, accept and ensure full support for the implementation of recommendations and be open to advice and guidance provided through self-evaluations.

## Outputs

30.37 The outputs to be delivered during the biennium 2018-2019 are reflected in table 30.14.

Table 30.14 **Categories of outputs and final outputs**

| *Outputs* | *Quantity* |
|---|---|
| **Servicing of intergovernmental and expert bodies, and reports thereto (regular budget/ other assessed)** | |
| *General Assembly* | |
| *Fifth Committee* | |
| Substantive servicing of meetings | |
| 1. Formal meetings and informal consultations | 12 |
| *Committee for Programme and Coordination* | |
| Substantive servicing of meetings | |
| 2. Formal meetings and informal consultations | 30 |
| Parliamentary documentation | |
| 3. Report of the Office of Internal Oversight Services on strengthening the role of evaluations and the application of evaluation findings on programme design, delivery and policy directives | 1 |
| 4. Thematic evaluation reports | 1 |
| 5. Evaluation reports on various programmes | 7 |
| 6. Triennial review of the implementation of the recommendation on the evaluation of various programmes and peacekeeping missions | 10 |
| *Other intergovernmental and expert committees* | |
| Substantive servicing of meetings | |
| 7. Formal meetings and informal consultations | 42 |
| **Administrative support services (regular budget/other assessed)** | |
| Internal oversight services | |
| Inspections and evaluations | |
| 8. Inspection reports on specific issues for programme managers | 5 |
| 9. Evaluation reports for programme managers | 2 |
| 10. Ad hoc evaluation reports requested by programme managers | 2 |
| 11. Methodological assistance and guidance to programme managers on self-evaluation | 1 |
| 12. Update and maintenance of databases on compliance with evaluation recommendations by departments and offices | 2 |

30.38 The distribution of resources for subprogramme 2 is reflected in table 30.15.

Table 30.15 **Resource requirements: subprogramme 2**

| | *Resources (thousands of United States dollars)* | | *Posts* | |
|---|---|---|---|---|
| | *2016-2017* | *2018-2019 (before recosting)* | *2016-2017* | *2018-2019* |
| Regular budget | | | | |
| Post | 6 525.0 | 6 525.0 | 22 | 22 |
| Non-post | 1 129.9 | 1 078.1 | – | – |
| **Subtotal** | **7 654.9** | **7 603.1** | **22** | **22** |
| Other assessed | 2 353.0 | 3 044.1 | 4 | 7 |
| **Total** | **10 007.9** | **10 647.2** | **26** | **29** |

30.39 The requirement of $7,603,100, reflecting a net decrease of $51,800 compared with the appropriation for 2016-2017, would provide for the financing of 22 posts (1 D-2, 3 P-5, 5 P-4, 4 P-3, 5 P-2 and 4 General Service (Other level)) ($6,525,000) and non-post requirements, including consultants and travel of staff ($1,078,100), to support the implementation of mandates under the programme.

30.40 The net decrease of $51,800 is attributable primarily to: (a) the reduction of consultants as the result of efficiencies that the Office plans to bring about in 2018-2019; and (b) the decrease in other staff costs owing to the redeployment of the provision for general temporary assistance to programme support, partially offset by an increase in general operating expenses owing to the redeployment of the provision for communications services from programme support.

30.41 The subprogramme is supported by projected other assessed resources of $3,044,100 that would provide for seven Professional posts and non-post resources for conducting inspection and evaluation activities in support of peacekeeping operations. The net increase of $691,100 relates primarily to the proposed reassignment of three posts from subprogramme 1 to subprogramme 2, as reflected in the report of the Secretary-General on the budget for the support account for peacekeeping operations for the period from 1 July 2017 to 30 June 2018 (A/71/806).

## Subprogramme 3
## Investigations

***Resource requirements (before recosting): $10,343,500***

30.42 Substantive responsibility for this subprogramme is vested in the Investigations Division. The subprogramme will be implemented in accordance with the strategy detailed under subprogramme 3, Investigations, of programme 26, Internal oversight, of the biennial programme plan for the period 2018-2019 (A/71/6/Rev.1).

Table 30.16 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

*Objective of the Organization*: To enhance accountability through investigations of possible violations of rules or regulations, mismanagement, misconduct, waste of resources or abuse of authority

| *Expected accomplishments of the Secretariat* | *Indicators of achievement* | | *Performance measures* | | | |
|---|---|---|---|---|---|---|
| | | | *2018-2019* | *2016-2017* | *2014-2015* | *2012-2013* |
| (a) Improved quality and timeliness of investigations to enable effective action to be taken in relation to misconduct | (i) Increased percentage of closure and investigation reports[a] that meet timeline targets | Target | 100 | 100 | 100 | 70 |
| | | Estimate | | 100 | 100 | 80 |
| | | Actual | | | 75 | 70 |
| | (ii) Increased percentage of advisory and investigation reports for which processes for applying corrective measures commence within 12 months of the report issuance | Target | 100 | 100 | 100 | |
| | | Estimate | | 86 | 86 | 80 |
| | | Actual | | | 75 | |

| *Expected accomplishments of the Secretariat* | *Indicators of achievement* | | *Performance measures* 2018-2019 | 2016-2017 | 2014-2015 | 2012-2013 |
|---|---|---|---|---|---|---|
| (b) Increased awareness of United Nations personnel, including programme managers and others, to prevent or respond appropriately to misconduct | (i) Increased number of United Nations personnel responsible for investigations or investigation tasks who receive investigation training [number of people] | Target | 100 | 100 | 100 | 100 |
| | | Estimate | | 100 | 100 | 80 |
| | | Actual | | | 100 | 100 |
| | (ii) Increased number of cases reported to the Office by United Nations personnel [number of cases] | Target | 25 | | | |
| | | Estimate | | | | |
| | | Actual | | | | |

[a] An investigation report is a report in which misconduct has been substantiated. If misconduct is not substantiated, a closure report is issued rather than an investigation report.

## External factors

30.43 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that external parties will cooperate in investigations.

## Outputs

30.44 The outputs to be delivered during the biennium 2018-2019 are reflected in table 30.17.

Table 30.17 **Categories of outputs and final outputs**

| *Outputs* | *Quantity* |
|---|---|
| **Servicing of intergovernmental and expert bodies, and reports thereto (regular budget/other assessed/extrabudgetary)** | |
| *General Assembly* | |
| *Fifth Committee* | |
| Substantive servicing of meetings | |
| 1. Formal meetings and informal consultations | 12 |
| **Administrative support services (regular budget/other assessed/extra budgetary)** | |
| Internal oversight services | |
| Investigations | |
| 2. Risk assessment report to identify high-risk areas | 1 |
| 3. Expert advice on the prevention of fraud and other acts of misconduct to funds, agencies and programmes and under the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat (ST/IC/2016/25) | 1 |
| 4. Expert advice to investigation units of other international agencies | 1 |
| 5. Improvements in the confidential reporting of wrongdoings, in accordance with the administrative instruction on the reporting of inappropriate use of United Nations resources and proposals for improvement of programme delivery (ST/AI/397), such as through hotlines and online reporting | 1 |
| 6. Reports on cases of theft, embezzlement, smuggling, bribery, sexual exploitation and abuse and other forms of misconduct | 150 |
| 7. Update and maintenance of databases on compliance with investigation recommendations by departments and offices | 2 |

30.45 The distribution of resources for subprogramme 3 is reflected in table 30.18.

Table 30.18 **Resource requirements: subprogramme 3**

| | *Resources (thousands of United States dollars)* | | *Posts* | |
|---|---|---|---|---|
| | *2016-2017* | *2018-2019 (before recosting)* | *2016-2017* | *2018-2019* |
| Regular budget | | | | |
| Post | 9 239.9 | 9 511.9 | 33 | 33 |
| Non-post | 959.8 | 831.6 | – | – |
| **Subtotal** | **10 199.7** | **10 343.5** | **33** | **33** |
| Other assessed | 19 221.6 | 18 951.8 | 24 | 24 |
| Extrabudgetary | 44.1 | – | – | – |
| **Total** | **29 465.4** | **29 295.3** | **57** | **57** |

30.46 The requirement of $10,343,500, reflecting a net increase of $143,800 compared with the appropriation for 2016-2017, would provide for the financing of 33 posts (1 D-2, 1 D-1, 3 P-5, 11 P-4, 6 P-3, 3 P-2, 2 General Service (Principal level), 5 General Service (Other level) and 1 Local level) ($9,511,900) and non-post requirements, including travel of staff, contractual services and general operating expenses ($831,600), in order to support the implementation of mandates under the programme.

30.47 The net increase of $143,800 is primarily attributable to: (a) the biennial provision of resources for two new P-4 posts that were established in 2016-2017; and (b) the increase in general operating expenses owing to the redeployment of the provision for communications services from programme support, partially offset by the decrease in other staff costs owing to the redeployment of the provision for general temporary assistance to programme support.

30.48 The subprogramme is supported by projected other assessed resources totalling $18,951,800 that would provide for 24 posts (17 Professional and higher, 4 General Service, 2 Local level and 1 Field Service) and non-post resources for investigation activities related to the United Nations funds and programmes and peacekeeping operations.

## C. Programme support

***Resource requirements (before recosting): $2,683,900***

30.49 Responsibility for providing backstopping support for the work of the internal oversight programme is vested in the Executive Office. During the biennium 2018-2019, the Executive Office will provide administrative support services, including the provision of advice to senior managers of the Office on administrative, financial, personnel and budgetary matters, and administer the staff and financial resources of the Office at Headquarters, Geneva, Vienna, Nairobi and other duty stations, including the various peacekeeping missions and the International Residual Mechanism for Criminal Tribunals, under the delegation of authority granted by the Secretary-General and in accordance with the regulations and rules of the United Nations.

30.50 The distribution of resources for programme support is reflected in table 30.19.

Table 30.19 **Resource requirements: programme support**

| | *Resources (thousands of United States dollars)* | | *Posts* | |
|---|---|---|---|---|
| | *2016-2017* | *2018-2019 (before recosting)* | *2016-2017* | *2018-2019* |
| Regular budget | | | | |
| Post | 1 740.1 | 1 740.1 | 7 | 7 |
| Non-post | 772.0 | 943.8 | – | – |
| **Subtotal** | **2 512.1** | **2 683.9** | **7** | **7** |
| Other assessed | 1 728.5 | 2 381.7 | 4 | 4 |
| **Total** | **4 240.6** | **5 065.6** | **11** | **11** |

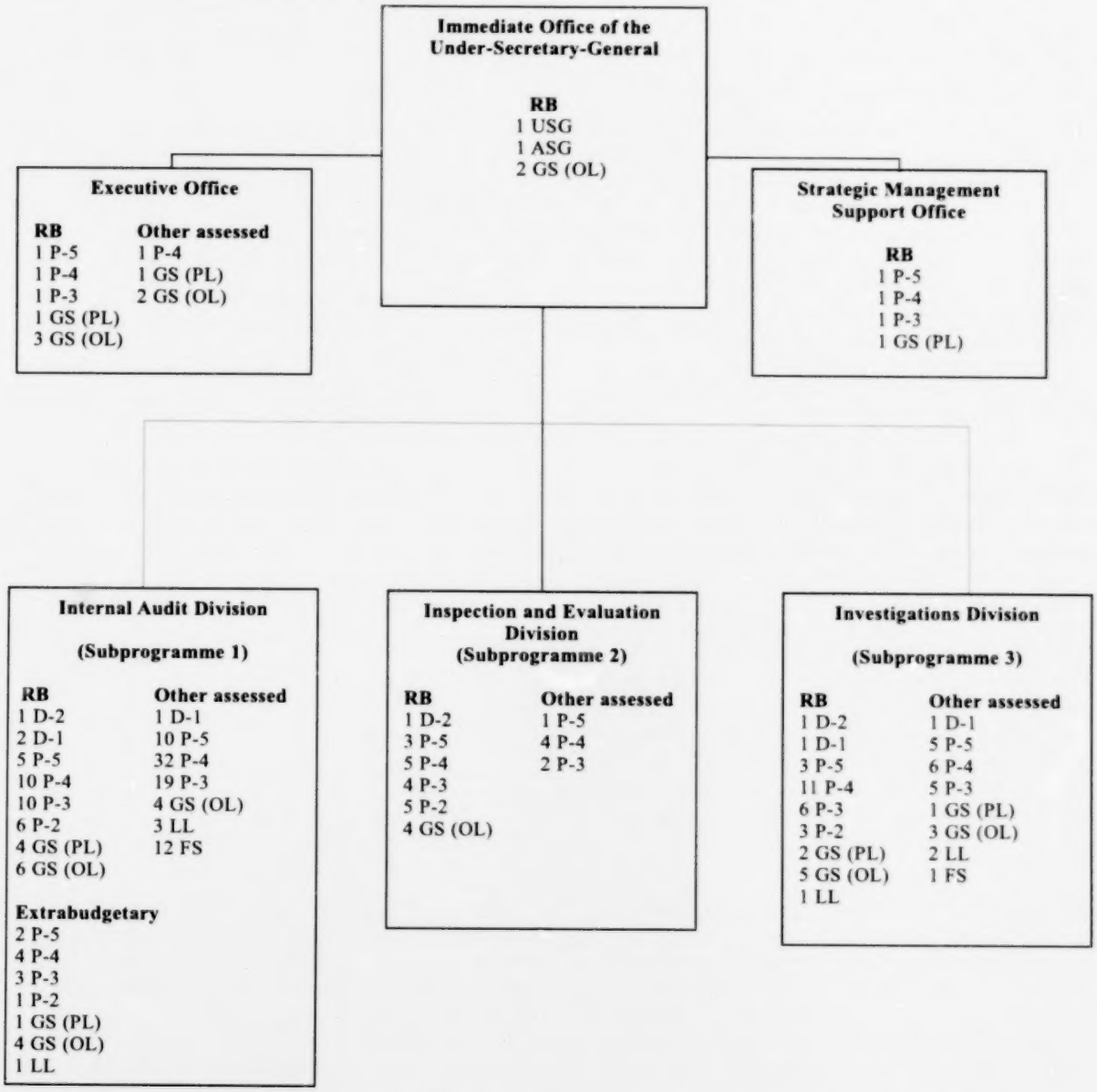
30.51 The requirement of $2,683,900, reflecting a net increase of $171,800 compared with the appropriation for 2016-2017, would provide for the financing of seven posts (1 P-5, 1 P-4, 1 P-3 and 1 General Service (Principal level) and 3 General Service (Other level)) ($1,740,100) and non-post requirements, including other staff costs, contractual services and general operating expenses ($943,800), to support the implementation of mandates under the programme.

30.52 The net increase of $171,800 is attributable primarily to the increase in other staff costs owing to the redeployment of the provision for general temporary assistance from executive direction and management and the programme of work, partially offset by: (a) the subsequent reduction in the consolidated provision for general temporary assistance owing to efficiencies that the Office plans to bring about in 2018-2019; and (b) the reduction in general operating expenses owing to the redeployment of the provision for communications services to executive direction and management and the programme of work in order to align the provision with the components in which expenditures are incurred.

30.53 The subprogramme is supported by projected other assessed resources of $2,381,700 that would provide for four posts (1 Professional and 3 General Service) and non-post resources for backstopping support for the work of the internal oversight programme for activities related to peacekeeping operations. The net increase of $653,200 relates primarily to: (a) the proposed reclassification of a post; and (b) the additional resource requirements in relation to information and communications technology services centrally provided by the Office of Information and Communications Technology.

# Annex I

## Organizational structure and post distribution for the biennium 2018-2019




*Abbreviations*: ASG, Assistant Secretary-General; GS, General Service; LL, Local level; OL, Other level; PL, Principal level; RB, regular budget; USG, Under-Secretary-General; XB, extrabudgetary.

# Annex II

## Summary of follow-up action taken to implement relevant recommendations of the oversight bodies

| *Brief description of the recommendation* | *Action taken to implement the recommendation* |
|---|---|
| **Advisory Committee on Administrative and Budgetary Questions (A/70/7)** | |
| In the view of the Committee, as these redeployments were aimed at a more efficient and effective distribution of the Division's overall staffing resources, the Division was expected to gradually reduce the length of investigations over the biennium 2014-2015 and report on progress thereon in connection with the proposed programme budget for the biennium 2016-2017. The Advisory Committee regrets that no apparent progress has been made in this regard and questions whether successive rounds of restructuring and post redeployments are achieving their intended purpose (para. IX.16 (a)). | The average time to complete investigations of all types is currently 11.6 months, which is below the 12-month target. The average time to complete an investigation on sexual exploitation and abuse is currently 4.8 months, which is within the six-month time limit prescribed by the Secretary-General.<br><br>The Office is of the view that the redistribution of staffing resources is not a factor in reducing the length of time to complete cases, but rather proactive management, effective prioritization, proper and consistent intake of cases and a high standard of work planning are the key factors. |
| The Advisory Committee, sharing the Independent Audit Advisory Committee's long-standing concern, regrets that the steps taken to date have had no apparent sustained impact on the Division's persistently high vacancy rates. The Committee also agrees with the Independent Audit Advisory Committee that the existence of a continually high vacancy rate calls into question whether the Investigation Division is able to effectively fulfil its mandate, as set out by the General Assembly. Therefore, the Advisory Committee expects that a set of measures will be put in place to identify and address the underlying causes of the high vacancy rates, which appear to be of a systemic nature, including through targeted outreach initiatives and more effective long-term retention strategies for qualified staff (para. IX.16 (c)). | In a review of recruitment and retention in the Division, issues were identified that precluded timely recruitment, and a recruitment and retention strategy was developed to address these and other issues. The Director has taken the lead, and the new recruitment process took place during the first quarter of 2017. |
| The Advisory Committee concurs with the Independent Audit Advisory Committee's repeated requests that the proposed programme budget of the Investigations Division be based not only on past experiences and trends but primarily on a combination of a risk-based workplan and the actual levels of staff resources available to the Division over time (para. IX.16 (d)). | The Investigations Division is moving towards this model with a workplan for 2017 based on existing and emerging risks. For 2017, fraud and corruption and sexual exploitation and abuse are the focus. It should be noted that the level of demand on the Division has grown significantly over the past 12 months, in part as the result of an increase in cases of sexual exploitation and abuse in the Central African Republic, for which the Division has not planned. |

| *Brief description of the recommendation* | *Action taken to implement the recommendation* |
|---|---|
| | Furthermore, a rigorous and consistent intake process appears to be resulting in an increase rather than a decrease in referrals and investigations. |
| The Advisory Committee notes with concern that the Independent Audit Advisory Committee could not provide an overall assurance as to the adequacy of the proposed level of investigation resources, taking into account that the proposed budget for the Investigations Division for the biennium 2016-2017 continues to be based on the five-year trend analysis of the intake instead of being based on a risk-based workplan and bearing in mind the high vacancy rate. The Advisory Committee therefore recommends that the Office of Internal Oversight Services develop a comprehensive strategy to address the above-mentioned concerns, along with steps to be taken and benchmarks for progress, and that all related details be included in the first performance report of the Secretary-General for the biennium 2016-2017 (para. IX.17). | The Investigations Division has developed its first risk-based workplan, which is now in effect, and is taking robust steps to address recruitment and retention. The Division is also examining its resourcing model and a more relevant set of key performance indicators in order to inform its resourcing requirements. |
| **Joint Inspection Unit** (JIU/REP/2016/8) | |
| In consultation with the executive heads and the oversight committees, the heads of internal audit/oversight of United Nations system organizations should develop, if they have not yet done so, internal audit strategies in order to provide vision and direction as to how internal audit should be strategically positioned within their organizations and operationalized to achieve their mandates, no later than December 2018, with periodic updates thereafter (recommendation 3). | The recommendation has been implemented.<br><br>The Internal Audit Division has in place all the elements of an internal audit strategy: it has a clear mandate and vision; it is strategically positioned in the Organization; and it has appropriate reporting lines to ensure that it is operationally independent. The Office also has clear procedures for: (a) annual and medium-term risk-based planning, taking into consideration the risks faced by the Organization and the level of maturity of first and second lines of defence and ensuring that such plans are sufficiently flexible to respond to emerging risks; and (b) determining budgetary requirements, including identifying gaps in resources and/or skills. The Division develops strategic initiatives and allocates resources to implement them in order to ensure that processes, tools and methodologies are up to date. The Office has also designed and implemented key performance indicators that are appropriate for measuring and reporting on its activities. |

| *Brief description of the recommendation* | *Action taken to implement the recommendation* |
|---|---|
| Heads of internal audit/oversight of United Nations system organizations who have not yet done so should consolidate in their annual/periodic or other report findings of recurring issues emanating from individual internal audit reports that cut across various offices, units or departments so as to enable the executive heads to systematically address them (recommendation 4). | The recommendation has been implemented.<br><br>The Office reports thematic and cross-cutting audit results in its annual reports to the General Assembly and, when appropriate, issues reports on recurrent issues. |